

UNITED STATES DISTRICT COURT  
WESTERN DISTRICT OF NEW YORK

---



UNITED STATES OF AMERICA,

Plaintiff,

v.

21-CV-990 (JLS) (JJM)

MARY DALEY,

Defendant.

---

**DECISION AND ORDER**

Plaintiff United States of America commenced this action on September 2, 2021, seeking a money judgment against Defendant Mary Daley for assessments imposed, but not paid, related to Daley's alleged failure to report interest earned on foreign bank accounts for the 2006 through 2013 calendar years. Dkt. 1.

Plaintiff served Daley in October 2021. Dkt. 3. When Daley did not appear or respond to the complaint, Plaintiff asked the Clerk of Court to enter default on December 22, 2021. Dkt. 4. The Clerk did so the same day. Dkt. 5. On January 14, 2022, Plaintiff moved for default judgment.<sup>1</sup> Dkt. 6. Soon after, this Court referred the case to United States Magistrate Judge Jeremiah J. McCarthy for all proceedings under 28 U.S.C. §§ 636(b)(1)(A)–(C). Dkt. 7.

---

<sup>1</sup> Plaintiff filed a supplement to its motion for default judgment on August 18, 2022, providing updated information about Daley's unpaid assessments. Dkt. 9.

On October 4, 2022, Judge McCarthy issued a Report and Recommendation (“R&R”), recommending that this Court grant Plaintiff’s motion, direct the Clerk to enter a default judgment against Daley for \$90,883.26, and award Plaintiff “any additional late payment fees, pre-judgment interest, and post-judgment interest accruing at the applicable statutory rate, until paid.” Dkt. 11.


Neither party objected to the R&R, and the time to do so has expired. *See* 28 U.S.C. § 636(b)(1); Fed. R. Civ. P. 72(b)(2). A district court may accept, reject, or modify the findings or recommendations of a magistrate judge. 28 U.S.C. § 636(b)(1); Fed. R. Civ. P. 72(b)(3). A district court must conduct a *de novo* review of those portions of a magistrate judge’s recommendation to which a party objects. *See* 28 U.S.C. § 636(b)(1)(C); Fed. R. Civ. P. 72(b)(3). But neither 28 U.S.C. § 636 nor Federal Rule of Civil Procedure 72 requires a district court to review the recommendation of a magistrate judge to which no objections are raised. *See Thomas v. Arn*, 474 U.S. 140, 149–50 (1985).

Though not required to do so here, this Court nevertheless reviewed Judge McCarthy’s R&R. Based on that review, and absent any objections, the Court accepts and adopts the R&R.

For the reasons stated above and in the R&R, the Court **GRANTS** Plaintiff's motion for default judgment (Dkt. 6), and directs the Clerk of Court to **enter a default judgment against Daley in the amount of \$90,883.26**. The Clerk of Court shall close this case.

SO ORDERED.

Dated: January 10, 2023  
Buffalo, New York



JOHN L. SINATRA, JR.  
UNITED STATES DISTRICT JUDGE